

## LIABILITY OF SUCCESSOR WAIVER AGREEMENT

The audit of \_\_\_\_\_, **(PREDECESSOR)**, Department of Revenue Tax Registration Number \_\_\_\_\_, will determine the tax liability for \_\_\_\_\_ through \_\_\_\_\_ (Month/Day/Year) \_\_\_\_\_ **(AUDIT PERIOD)**. It will not be completed before \_\_\_\_\_ (Month/Day/Year) \_\_\_\_\_ (Month/Day/Year).

**PREDECESSOR** was succeeded by \_\_\_\_\_, **(SUCCESSOR)**, Department of Revenue Tax Registration Number \_\_\_\_\_, on \_\_\_\_\_ (Month/Day/Year).

RCW 82.32.140 states, in part, that:

No successor shall be liable for any tax due from the person from whom he has acquired a business or stock of goods if he gives written notice to the Department of Revenue of such acquisition and no assessment is issued by the Department of Revenue within six months of receipt of such notice against the former operator of business and a copy thereof mailed to such successor.

The Department of Revenue received written notice on \_\_\_\_\_ (Month/Day/Year).

**SUCCESSOR** has agreed to provide the requested documents that will allow the Department of Revenue to complete the audit.

The audit will not be completed before the six-month period in RCW 82.32.140 expires because **SUCCESSOR** is unable to provide documents to the Department of Revenue in a timely manner. **SUCCESSOR** agrees to provide the requested documents that will allow the Department of Revenue to complete the audit.

In consideration of the Department of Revenue deferring issuance of an assessment for the **AUDIT PERIOD** until completion of the audit, **SUCCESSOR** agrees to waive, during the period ending \_\_\_\_\_ (Month/Day/Year) any legal or equitable defense that it may be entitled to raise related to timeliness or notice of the assessment.

### Department of Revenue of the State of Washington

\_\_\_\_\_  
Successor

\_\_\_\_\_  
Authorized Agent

\_\_\_\_\_  
Office or Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Authorized Agent

\_\_\_\_\_  
Office or Title

\_\_\_\_\_  
Date

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